

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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CNA INSURANCE COMPANY
a/s/o CORNING, INC.,

Plaintiff,
-against-

TRANSPORTATION RESOURCES, INC.
And U.A. TRUCKING, INC.,

Defendants.

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U.A. TRUCKING, INC.,

Third-Party Plaintiff,

-against-

LINCOLN GENERAL INSURANCE COMPANY,

Third-Party Defendant.

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Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for third-party defendant, LINCOLN GENERAL INSURANCE COMPANY, a non-governmental corporate party, certifies for purposes of Rule 7.1, only that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

Please see attached

Dated: New York, New York
March 7, 2008

Respectfully submitted,

LITCHFIELD CAVO LLP

By: /s/ Vincent J. Velardo
Vincent J. Velardo (VV 7047)
420 Lexington Avenue, Suite 2104
New York, New York 10170
(212) 434-0100
Attorneys for Third-Party Defendant

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Lincoln General is a subsidiary of Kingsway Financial Services Group, whose other subsidiaries include:

American Service Insurance Company Inc.,
U.S. Security Insurance Company,
Jevco Insurance Company,
Southern United Fire Insurance Company,
Universal Casualty Company,
York Fire & Casualty Insurance Company,
American Country Insurance Company,
Zephir Insurance Company, Inc.,
Mendota Insurance Company,
Mendakota Insurance Company,
Medota Insurance Agency Inc.